S.B. Sales Tax Revision Petition No.152/05
Commercial Taxes Officer
Vs.
M/s. Parle Products Limited

Date of Order : 17/07/2006

Hon'ble Mr. Justice Ajay Rastogi

Mr. R.B. Mathur, for petitioner
Mr. P.K. Kasliwal, for respondent

Instant revision petition has been filed by the Revenue against orders dated 27th February, 2004 passed by the Deputy Commissioner [Appeals] and so also by the Rajasthan Tax Board dated 7th December, 2004.

Facts, which have come on record, are that a sudden survey of the business premises of the assessee was made on 12th December, 1997 by the department and on physical verification, it was found that there was some packed material in the cartoons and production of 35 batch of biscuit was under process. As per bills contained in the assessment order dated 5th May, 2000 it was found that the assessee had excess stock for which he failed to furnish explanation and after serving him a notice, a penalty @30% under Section 77(8) was imposed for the excess stock. Against the said order passed by the Assessing Authority, appeal was preferred by the assessee and the penalty inflicted was set aside. Against which, the revenue preferred appeal before the Rajasthan Tax Board and the finding recorded in appeal was affirmed under the order impugned.

There is a concurrent finding of fact recorded by the Dy. Commissioner [Appeals] and so also by Tax Board and in my opinion, no question of law arises for consideration in the present revision petition.

This court vide order dated 8th May, 2006 directed the concerned Assessing Authority to submit his explanation. In compliance thereof, affidavit has been filed by the concerned Assessing Authority Shri Sahiram Choudhary and in Para 6 of affidavit, it has been specifically mentioned that there was nothing on record with respect to any concession made by the counsel appearing for the assessee, but it might be oral submission made by him. Taking the affidavit into consideration, I do not find to proceed further in the matter against the Assessing Authority.

Consequently, the revision petition fails and is hereby dismissed.

[Ajay Rastogi],J.

FRB